



Treasury Financial Manual

Transmittal Letter No. S2-02-01

Volume I

To: Heads of Government Departments, Agencies and Others Concerned

1. Purpose

This transmittal letter issues revisions to portions of the U.S. Government Standard General Ledger (USSGL).

2. Changes to the USSGL

Summary of Changes – This section highlights changes made throughout the document since the last formal publication.

Section I – Chart of Accounts

Remove old page I-1; replace with new page I-1.
Remove old page I-3; replace with new page I-3.
Remove old page I-5; replace with new page I-5.
Remove old page I-6; replace with new page I-6.

Section II – Account Descriptions

Remove old page II-15; replace with new page II-15.
Remove old page II-65; replace with new page II-65.
Remove old page II-66; replace with new page II-66.

Section III – Account Transactions - This section provides updates to transactions issued in previous releases and includes transactions for new USSGL accounts effective for implementation October 1, 2001, for fiscal 2002 reporting.

Remove old page III-19; replace with new page III-19.
Remove old page III-21; replace with new page III-21.
Remove old page III-59; replace with new page III-59.
Remove old page III-131; replace with new page III-131.
Remove old pages III-169 through III-260; replace with new pages III-169 through III-260.

Section IV – USSGL Attributes

Remove old pages IV-5 through IV-10; replace with new pages IV-5 through IV-10.

Remove old pages IV-11 through IV-18; replace with new pages IV-11 through IV-16.

Section V – USSGL Crosswalks

Remove old pages V-1 through V-2; replace with new pages V-1 through V-2.

Remove old page V-22; replace with new page V-22.

Remove old pages V-69 through V-171; replace with new pages V-69 through V-153.

3. Effective Date

These changes are effective October 1, 2001, for fiscal 2002 reporting.

4. References

The following reference contains additional guidance related to the changes herein:

OMB Bulletin No. 01-09, Form and Content of Agency Financial Statements (September 25, 2001). See <http://www.whitehouse.gov/omb/bulletins/b01-09.html>

The USSGL website (www.fms.treas.gov/ussgl) provides additional guidance, including names and telephone numbers of agency representatives on the USSGL Board. The USSGL staff encourages interested parties to subscribe to the USSGL site to receive notifications throughout the year of all updates and other information concerning the USSGL.

5. Inquiries

Direct questions concerning this transmittal letter to your agency's USSGL Board representative or:

U.S. Standard General Ledger Division
Financial Management Service
Department of the Treasury
Prince George's Metro Center II
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-9980



Richard L. Gregg
Commissioner

Date: 10/26/01